## STATUTORY INSTRUMENTS

## 1991 No. 1695

The Taxes (Interest Rate) (Amendment No. 4) Regulations 1991

## Amendments to the Taxes (Interest Rate) Regulations 1989

- 2. In regulation 5 of the Taxes (Interest Rate) Regulations 1989(1)-
  - (a) for "6th July 1991" there shall be substituted "6th August 1991";
  - (b) for "12.25 per cent. per annum" there shall be substituted "11.75 per cent. per annum".